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Jennifer C. DeMarco
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*Counsel to ING USA Annuity
and Life Insurance Company*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	
	:	
	:	Chapter 11
LEHMAN BROTHERS HOLDINGS, INC., <i>et al.</i> ,	:	
	:	Case No. 08-13555 (SCC)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

AFFIDAVIT OF SERVICE

I, Adam Lesman, depose and say:

1. I am an employee of Clifford Chance US LLP, 31 W. 52nd Street, New York, New York 10019. I am not a party to the above-captioned proceeding and over 18 years of age.

2. On February 18, 2014, I caused a true and correct copy of the *Response of ING USA Annuity and Life Insurance Company to the Plan Administrator's Four Hundred Fifty-Fourth Omnibus Objection to Claims (Valued Derivative Claims)* [Docket No. 42903] to be served via the Court's CM/ECF system and by Hand Delivery upon the following parties:

(a) The Chambers of the Honorable Shelley C. Chapman,

One Bowling Green, New York, New York 10004, Courtroom 621;


(b) Attorneys for Lehman Brothers Holdings Inc.:

Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York
10153 (Attn: Robert Lemons, Esq. and Ralph Miller, Esq.); and

(c) Office of the United States Trustee for Region 2:

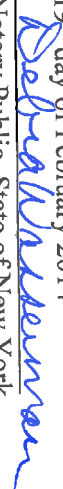
U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, New
York 10014 (Attn: William K. Harrington, Esq., Susan Golden, Esq. and
Andrea B. Schwartz, Esq.)

Dated: February 19, 2014


Adam Lesman

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

Sworn to me before this
19th day of February 2014


Notary Public, State of New York
No. 01WA6051417

Qualified in Queens County
Certificate Filed in New York County
Commission Expires Jan. 18, 2015

DEBRA WASSEMAN
Notary Public, State of New York
No. 01WA6051417
Qualified in Queens County
Certificate Filed in New York County
Commission Expires Jan. 18, 2015